

SPECIAL NOTICES.

ALXANDRIA, VA., APRIL 13, 1920.—IN the Circuit Court of Fairfax county, Va., Ada Virginia Ashby was granted a limited divorce and the custody of her child, James Lawrence Ashby, during his minority, from the respondent, Lawrence Ashby, of 1715 Eye street, waiting further for an absolute divorce.

THE BOOKS FOR THE TRANSFER OF STOCK of the American Life Insurance Co. (1512 H st., Room 201) will be closed from May 20 to June 1, 1920, both days inclusive. W. E. ELLIOTT, Secy.

WANTED—Return truck load to Philadelphia May 25, reasonable. Phone 241-102.

TRUCK RETURNING FROM PHILADELPHIA wants load of furniture or anything. JOHN STON AUTO EXPRESS CO., Main 728.

A COFFEE IN WIRELESS TELEGRAPHY, telephone and radio compass at the National Radio School, city, costing \$150, for \$100; MISS MARIE, FORMERLY OF GUSTAVE'S, is now with RAEUL'S Hairdressing Shop, 1333 14th st. n.w.

CARPETS, MATS, FURNITURE VACUUM cleaned, floor refinishing, waxing; prompt service. H. E. NASH, 405 3d st. n.w., 3006.

WHEN MOVING TO OR FROM NEW YORK, N. Y., or to or from New York, N. Y., in business. KEYSTONE MOVING CO., 32 Hill st. n.w., N. Y.

MISS NORDECK OF NEW YORK, SPECIALIST of German permanent hair-waving method, wishes to announce her return to Washington for the month of May with RAEUL'S Hairdressing Shop, 1333 14th st. n.w.

SOXES, PANTS EXTERMINATED BY SCIENCE. E. GASKINS, Expert Exterminator, 1422 P st. n.w., 922.

LOS ANGELES FREIGHT CAR, May 22nd; San Francisco car May 27th; Seattle car 29th. Redding Freight Car Line, 1140 15th st. n.w., SECURITY STORAGE COMPANY, 1140 15th st. n.w.

Have It Done Right—Get Casey—He is a Roofing Expert of many years' experience. CASEY, 3207 14th st. n.w., Phone 125-1333.

PLUMBING, HEATING AND TINKING. 3207 14th st. n.w., Phone 125-1333.

CLAFLIN OPTICAL CO., 907 F STREET, Our Prices Are Very Low.

Selling "Beaver Board" at special price 5c foot for limited time.

Full line of Porch Column Bases. Geo. M. Barker Co., Inc., 645-651 N. Y. ave., 1517 7th. Tel. M. 1348.

We Make a Specialty of CARPETS, MATTINGS, BEDDING, LINENS AND REUPHOLSTERING FURNITURE. CALL MAIN 3085.

Acme Upholstering Co., 653 G st. n.w., 122.

THE FINEST PRINTING THAT'S PRODUCED IN WASHINGTON.

National Capital Press, 811 11th St. N.W., Phone M. 650 (3 trunk lines).

THE SHADE SHOP, 733 12th St. N.W., No Branches. PHONE MAIN 4874.

Get Our Prices on Window Shades Before You Buy.

IF YOUR ROOF—Needs attention or is new, before putting on new roof, call on WADE IRONCLAD Roofing, 1416 F st. n.w., Company, Ph. Main 14.

Best time in the world to have the Heating Plant remodeled.

Maurice J. Colbert, 621 F St. N.W., M. 3016-3017.

House Painting and Paperhanging. Prices right. Estimates cheerfully given. INDEPENDENT WALLPAPER CO., 800 7th st. n.w., Phone Main 7455, 7456.

Plumbing That the Best Plumbing Investment one can make in the Shedd Work.

SHEDD, 706 10th. M. 514.

"I NEVER DISAPPOINT." Printed by Adams—means perfection in design and finish. High grade, but not high priced.

THE SERVICE SHOP, BYRON S. ADAMS, PRINTER, - 612 11th St.

DO YOU NEED EYEGLASSES?—Have them made to order in our Optical Factory on the premises.

M. A. LEESE, Optical Co., 614 9th St.

We Are Distributors of Fiberglass Wall Board. The board is made, but an improved material. Packed in heavy paper from New sheets each, it comes to you clean and fresh, with unimpaired edges.

4 1/2 c a Foot. Sidney L. Hechinger Housewrecking Co., 6th and C sts. n.w., Main 5133.

Nelson Refrigerator Co. High-grade Refrigerators. 611 F St. N.W., Franklin 2757.

Reliable Roof Work. Grafton & Son, Inc., Wash. Loan "Roofing Experts 35 Years."

The only and original "Biggs" in the Heating and Plumbing business is

The Biggs Engineering Co., Phone Franklin 317, 1310 14th st. n.w.

Warren W. Biggs, W. K. Pace, Jas. Cunningham, HEATING—PLUMBING Profit by our 27 years' experience.

CLASPIN FOR EYEGLASSES.

ROOFING GUTTERS—SPOUTING. Immediate Service. R. K. FERGUSON, Inc., 1011 9th St. Ph. M. 166-167.

TABLET TO BE UNVEILED. Speaker Gillett Will Pay Tribute to P. O. Employees in War.

Speaker Gillett of the House is to speak at the unveiling next Tuesday at 11 o'clock of the bronze tablet in honor of Washington city post office employees who served in the world war.

Letter carriers will be excused from the middle delivery of the day in order to attend the unveiling ceremonies, which will be held in the main corridor of the city post office building.

City Postmaster Chance is to preside. The Marine Band is to play. The big bronze tablet arrived this week by parcel post truck from New York and is in process of erection on the wall of the cashier's office, midway the corridor.

LOCAL PER CAPITA TAX PAYMENTS ABOVE AVERAGE

State Tax Omitted From Comparisons Since District Has No State Benefits.

(STATEMENT OF THEODORE W. BEALES BEFORE SENATE SUBCOMMITTEE ON DISTRICT APPROPRIATIONS.)

III. As another angle of comparison, let us compare Washington's per capita under both the one and one-half and the proposed two and one-half percent rate with the total of property tax per capita of other American cities for the figures to table 30 of the census bulletin statistics of cities, 1918.

Total per capita general property tax, including city, county and state taxes, for the 227 cities over 10,000 in population, \$22.75.

Washington's total city tax alone, including the personal tax on gross earnings of certain corporations, \$22.92.

Washington's total city tax alone, if 2 1/2 percent rate instead of 1 1/2 percent on realty and tangible personalty, \$23.11.

Comparing Washington's \$22.92 per capita and making proper corresponding increases in cities with similar personal taxes that have been omitted, Washington's city tax alone is more than the city, county and state taxes combined of 132 of these other cities, and less than 94.

Comparing city taxes alone of all these cities with Washington, 190 are less than Washington, 35 are more and one is the same.

The census groups of cities marked II and III are those whose populations approximate most closely Washington's population above and below it. Combine the figures of groups II and III in order to compare them with Washington.

Total per capita (II) 26.16 plus (III) 22.77, equals 48.93, divided by 2, equals 24.465.

Per capita (II) 23.95 plus (III) 17.55, equals 41.50, divided by 2 equals 20.75.

Compare these average per capita with Washington's 20.68 and 22.92, respectively.

Washington's city tax per capita, including personal tax on gross earnings of corporations, \$22.92, is \$2.04 less than average per capita for these groups, including state, county and city taxes in the calculations (\$24.465) and \$2.16 more than the average per capita of these two groups, including only city taxes alone.

This Washington per capita is between 8 and 9 percent less than total tax per capita of these groups, and 10 percent more than city tax alone.

With these small percentages of alleged underpayment as a pretext, is proposed by the House to increase Washington's per capita from 22.92 to 25.11, the latter figure to be compared with 25.79, the per capita for city, county and state taxes of all American cities, and 24.965, the per capita of all property taxes of the groups of cities with which Washington is most appropriately compared.

If full state taxes are to be considered in the calculation, Washington's per capita of \$22.92 might naturally be increased to \$25.79, the per capita of all American cities, an increase of 12 1/2 percent. The House proposes an increase (on the basis of the 1918 figures) to 35.11, an increase of 53 percent.

If Uncle Sam, entitled, he thinks, to exact 12 1/2 percent from the helpless 53 percent, is he not profiteering?

No State Tax Since No State Benefits. The slight excess tax burden of other cities, when full state, county and city taxes enter into the calculations, disappears if state taxes are omitted from the calculation (as they should be) or if the Beales equitable deductions from state taxes, in comparing Washington with other cities, is made.

Many of us contend that all state taxes should be excluded 'equitably' from the comparisons of city tax burdens; that (a) taxes to be equitably compared should be paid by contributors substantially in the same area, to be distributed to beneficiaries in the same area and for the benefit of that area alone; that in the light of this principle the municipal and state tax are as wide apart as the poles, being separate and distinct in personnel of contributors, in purpose of creation, in scope and area of distribution.

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tribution; that (b) Washington does not "receive the same benefits" that accompany state citizenship, and should not therefore bear the burden which compensate for these benefits.

Varying Factors of Comparison. 1. Let us consider if the principle is not sound which requires that taxes to be equitably compared should be paid by contributors substantially in the same area, and for the benefit of that area alone.

Large cities dominate or include the counties containing them; and in the case of these large cities it is fair to consider county taxes as well as city taxes. Indeed, in substance they are a part of the city taxes. The taxpayers, the beneficiaries and the area for the collection and distribution of taxes are practically the same.

The cities having over 200,000 population constitute so large a part of the containing county that the nominal county contributions and payments are mainly city receipts and payments; and county taxes may in such cases be included in the city payments without violating seriously the principle that in comparing the Washingtonian's tax burden with that of the taxpayer of another city it is fair only to compare local taxes constituting a fund to which municipal taxpayers contribute, and which is spent exclusively in the city and for municipal purposes.

But the municipal taxes (sometimes including the county tax) and the state tax are as wide apart as the poles, considered in the light of this principle. They are separate and distinct in personnel of contributors, in purpose of creation, in scope and area of distribution.

If the comparison, for instance, is between Washington and Baltimore there should equitably be compared what Washingtonians pay for expenditure in Washington and what

Baltimoreans pay for expenditure in Baltimore. What Washingtonians pay for expenditure in Washington cannot equitably be compared with what Baltimoreans pay for expenditure in Baltimore plus what they pay as Marylanders for the maintenance of a sovereign state and for expenditure in that state.

One might as well inject into the comparison of city burdens a consideration of what the Baltimorean pays in national taxes as an American for expenditure on account of the United States, including Baltimore.

In other words, the taxes that the Baltimorean pays as a Marylander or as an American have nothing to do with city calculations and comparisons, for the different cases there are not the same persons contributing, not the same area within which expenditures are made, and not the same beneficiaries of these expenditures.

Baltimore taxes are paid by Baltimoreans only, and are spent in Baltimore only. The Marylanders who are in Baltimore contribute state taxes in common with thousands outside of Baltimore, to be spent not in Baltimore, but in all Maryland. Washingtonians' tax burden with that of the taxpayer of another city it is fair only to compare local taxes constituting a fund to which municipal taxpayers contribute, and which is spent exclusively in the city and for municipal purposes.

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